

TOGUT, SEGAL & SEGAL LLP
Bankruptcy Co-Counsel for Delphi Corporation, et al.,
Debtors and Debtors in Possession
One Penn Plaza, Suite 3335
New York, New York 10119
(212) 594-5000
Albert Togut (AT-9759)
Neil Berger (NB-3599)

Delphi Legal Information Hotline:
Toll Free: (800) 718-5305
International: (248) 813-2698

Delphi Legal Information Website:
<http://www.delphidocket.com>

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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	:	
In re:	:	
	:	Chapter 11
DELPHI CORPORATION, et al.,	:	Case No. 05-44481 [RDD]
	:	
Debtors.	:	Jointly Administered
	:	
-----X		

**JOINT STIPULATION AND AGREED ORDER
DISALLOWING AND EXPUNGING PROOF OF
CLAIM NUMBER 10372 (SUMIDA AMERICA, INC.)**

Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (the "Debtors"), Sumida America, Inc. "Claimant") respectfully submit this Joint Stipulation And Agreed Order Disallowing and Expunging Proof Of Claim Number 10372 (the "Stipulation") and agree and state as follows:

WHEREAS, on October 8, 2005 (the "Petition Date"), the Debtors filed voluntary petitions under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§

101-1330, as amended, in the United States Bankruptcy Court for the Southern District of New York; and

WHEREAS, on or about July 24, 2006, Claimants filed proof of claim number 10372 against DAS LLC (the "DAS Claim") in the amount of \$77,000 secured by rights of setoff, with the balance unsecured.

WHEREAS, on or about July 24, 2006, Claimants also filed proof of claim number 10371 against Mechatronics (the "Mechatronics Claim" and together with the DAS Claim, the "Claims") in the amount of \$2,000, asserting a general unsecured claim.

WHEREAS, on or about January 25, 2006, Claimant sought to assert rights of setoff pursuant to section 553 of the Bankruptcy Code (the "Setoff").

WHEREAS, Claimants allege that they owe DAS LLC a prepetition services and/or goods provided by DAS LLC to the Claimant (the "Payable") and the Delphi owes Claimant for prepetition services and/or goods provided by Claimant to DAS LLC (the "Receivable")

WHEREAS, the Parties have reconciled the amount of the Claims, the Payable and the Receivable.

WHEREAS, on January 23, 2008, the Debtors objected to Proof Of Claim 10372 pursuant to the Debtors' Twenty-Fifth Omnibus Objection Pursuant to 11 U.S.C. Section 502(b) and Fed. R. Bankr. P. 3007 to (A) Duplicate or Amended Claims, (B) Untimely Equity Claim, (C) Claims Not Reflected on Debtors' Books and Records, and (D) Claims Subject to Modification and Lift Stay Procedures Claim Subject to Modification (the "Twenty-Fifth Omnibus Claims Objection");

WHEREAS, on June 2, 2008, to resolve the Setoff and the Twenty-Fifth Omnibus Claims Objection, DAS LLC, Mechatronics and Claimant entered into a settlement agreement (the "Settlement Agreement"); and

WHEREAS, pursuant to the Settlement Agreement, Delphi acknowledges and agrees that the Mechatronics Claim shall be allowed against Delphi in the amount of \$2,000 as a general unsecured non-priority claim and the DAS, LLC claim shall be disallowed and expunged; and

WHEREAS, the Debtors are authorized to enter into the Settlement Agreement either because the Claim involves ordinary course controversies or pursuant to that certain Order Under 11 U.S.C. §§ 363, 502, And 503 And Fed. R. Bankr. P. 9019(b) Authorizing Debtors To Compromise Or Settle Certain Classes Of Controversy And Allow Claims Without Further Court Approval (Docket No. 4414) entered by this Court on June 29, 2006.

NOW, THEREFORE, in consideration of the foregoing, the Debtors and Claimant stipulate and agree as follows:

1. The Mechatronics Claim shall be allowed against Delphi in the amount of \$2,000 as a general unsecured non-priority claim, and shall be treated as an allowed general unsecured non-priority claim against Delphi.
2. The DAS, LLC Claim shall be disallowed and expunged.
3. The Settlement Agreement does not impact, alter or affect any other proofs of claim that Claimant has filed against the Debtors and relates solely to those matters arising out of or related to the Claims.

[signatures completed on following page]

Dated: New York, New York
June 12, 2008

DELPHI CORPORATION, et al.,
Debtors and Debtors-in-Possession,
By their Bankruptcy Conflicts Counsel,
TOGUT, SEGAL & SEGAL LLP,
By:

/s/ Neil Berger

NEIL BERGER (NB-3599)
A Member of the Firm
One Penn Plaza, Suite 3335
New York, New York 10119
(212) 594-5000

Dated: Newark, New Jersey
June 10, 2008

SUMIDA AMERICA, INC.
By their counsel
DUANE MOIRIS LLP
By:

/s/ Joseph H. Lemkin

JOSEPH H. LEMKIN (JL/2490)
744 Broad Street, Suite 1200
Newark, New Jersey 07102
(973) 424-2000

SO ORDERED

This 20th day of June, 2008
in New York, New York

/s/Robert D. Drain

HONORABLE ROBERT D. DRAIN
UNITED STATES BANKRUPTCY JUDGE